



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: CAMBRIDGE MUNICIPAL WATER UTILITY

Principal Office: 200 SPRING STREET  
P.O. BOX 99  
CAMBRIDGE, WI 53523

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** CAMBRIDGE MUNICIPAL WATER UTILITY**Utility Address:** 200 SPRING STREET

P.O. BOX 99

CAMBRIDGE, WI 53523

**When was utility organized?** 1/1/1902**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** APRIL LITTLE**Title:** ADMINISTRATOR/CLERK/TREASURER**Office Address:**

200 SPRING STREET

P.O. BOX 99

CAMBRIDGE, WI 53523

**Telephone:** (608) 423 - 3712**Fax Number:** (608) 423 - 3916**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** JAMES R FRECHETTE**Title:** VILLAGE AUDITOR**Office Address:** JAMES R FRECHETTE, CPA

W339 S9511 HARVEST COURT

MUKWONAGO, WI 53149

**Telephone:** (262) 594 - 3995**Fax Number:** (262) 594 - 3996**E-mail Address:** jrfdcpa@wi.rr.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** DONN TRIELOFF**Title:** UTILITY COMMITTEE CHAIRMAN**Office Address:**

200 SPRING STREET

P.O. BOX 99

CAMBRIDGE, WI 53523

**Telephone:** (608) 423 - 3712**Fax Number:** (608) 423 - 3916**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** JAMES R FRECHETTE**Title:** VILLAGE AUDITOR**Office Address:** JAMES R FRECHETTE, CPA  
W339 S9511 HARVEST COURT  
MUKWONAGO, WI 53149**Telephone:** (262) 594 - 3995 EXT**Fax Number:** (262) 594 - 3996**E-mail Address:** JRFCPA@WI.RR.COM**Date of most recent audit report:** 3/21/2003**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2002

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR KENNETH RAYMOND**Title:** DEPARTMENT HEAD-WATER UTILITY**Office Address:**200 SPRING STREET  
P.O. BOX 99  
CAMBRIDGE, WI 53523**Telephone:** (608) 423 - 3712**Fax Number:** (608) 423 - 3916 EXT**E-mail Address:**

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**Name of utility commission/committee:**    Water and Sewer Utility Committee

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**Names of members of utility commission/committee:**CRAIG CARPENTER, UTILITY COMMITTEE  
SAM FISHER, UTILITY COMMITTEE  
JEFFREY MILSAP, UTILITY COMMITTEE  
STEVE STRUSS, UTILITY COMMITTEE  
DON TRIELOFF, UTILITY COMMITTEE

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	313,387	169,431	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	93,134	95,880	<b>2</b>
Depreciation Expense (403)	62,770	40,789	<b>3</b>
Amortization Expense (404)	10,000	0	<b>4</b>
Taxes (408)	59,352	49,972	<b>5</b>
<b>Total Operating Expenses</b>	<b>225,256</b>	<b>186,641</b>	
<b>Net Operating Income</b>	<b>88,131</b>	<b>(17,210)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>88,131</b>	<b>(17,210)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	12,578	14,275	<b>9</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>10</b>
<b>Total Other Income</b>	<b>12,578</b>	<b>14,275</b>	
<b>Total Income</b>	<b>100,709</b>	<b>(2,935)</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>11</b>
Other Income Deductions (426)	0	0	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>100,709</b>	<b>(2,935)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	2,093	933	<b>13</b>
Amortization of Debt Discount and Expense (428)			<b>14</b>
Amortization of Premium on Debt--Cr. (429)			<b>15</b>
Interest on Debt to Municipality (430)	3,469	14,718	<b>16</b>
Other Interest Expense (431)	25,054	4,062	<b>17</b>
Interest Charged to Construction--Cr. (432)	2,940	12,895	<b>18</b>
<b>Total Interest Charges</b>	<b>27,676</b>	<b>6,818</b>	
<b>Net Income</b>	<b>73,033</b>	<b>(9,753)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	619,468	629,221	<b>19</b>
Balance Transferred from Income (433)	73,033	(9,753)	<b>20</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	30,000	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>662,501</b>	<b>619,468</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON INVESTMENTS	12,578	4
<b>Total (Acct. 419):</b>	<b>12,578</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		5
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
REDUCTION OF PUBLIC FIRE PROTECTION CHARGES FROM ACTUAL TO BILLED	30,000	9
<b>Total (Acct. 435)--Debit:</b>	<b>30,000</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	313,387	0	0	0	<b>313,387</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>313,387</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>313,387</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,319,844	2,847,474	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	285,043	199,677	<b>2</b>
<b>Net Utility Plant</b>	<b>3,034,801</b>	<b>2,647,797</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	99,530	44,477	<b>7</b>
<b>Total Other Property and Investments</b>	<b>99,530</b>	<b>44,477</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	211,851	39,181	<b>8</b>
Temporary Cash Investments (132)	58,036	88,659	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	18,132	14,743	<b>11</b>
Other Accounts Receivable (143)	19,123	9,890	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	44,278	165,501	<b>14</b>
Materials and Supplies (150)	12,842	3,290	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>364,262</b>	<b>321,264</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	60,000	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>60,000</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>3,558,593</b>	<b>3,013,538</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	866,406	866,406	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	662,501	619,468	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,528,907</b>	<b>1,485,874</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	825,000	0	<b>24</b>
Advances from Municipality (223)	350,178	283,108	<b>25</b>
Other long-Term Debt (224)	20,803	27,533	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,195,981</b>	<b>310,641</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	500,000	<b>27</b>
Accounts Payable (232)	9,896	14,335	<b>28</b>
Payables to Municipality (233)	6,894	90,487	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	57,102	47,964	<b>31</b>
Interest Accrued (237)	2,022	17,247	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>75,914</b>	<b>670,033</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	757,791	546,990	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>3,558,593</b>	<b>3,013,538</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	3,318,720	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)	1,124				<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>3,319,844</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	285,043	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>285,043</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>3,034,801</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	199,677				<b>199,677</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	62,770				<b>62,770</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	920				<b>920</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
loss on retirement of water towers	70,000				<b>70,000</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>133,690</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>133,690</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	33,710				<b>33,710</b>	<b>15</b>
Cost of removal	14,614				<b>14,614</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>48,324</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48,324</b>	<b>19</b>
<b>Balance End of Year</b>	<b>285,043</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>285,043</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	12,842	3,290	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>12,842</b>	<b>3,290</b>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
<hr/>				
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	866,406	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>866,406</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
2002 MORTGAGE REVENUE BONDS	12/18/2002	12/01/2042	4.63%	825,000	1
<b>Total Bonds (Account 221):</b>				<b>825,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Advances (223)</b>					
2002 G.O. REFUNDING BONDS	12/15/2002	12/01/2020	4.85%	275,178	<b>1</b>
2002 G.O. NOTE	12/15/2002	12/01/2012	4.63%	75,000	<b>2</b>
<b>Total for Account 223</b>				<b>350,178</b>	
<b>Other Long-Term Debt (224)</b>					
ALLIANT SHARED SAVINGS LOAN	11/28/2000	11/30/2005	3.00%	20,803	<b>3</b>
<b>Total for Account 224</b>				<b>20,803</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	47,964	1
<b>Accruals:</b>		
Charged water department expense	59,352	2
Charged electric department expense		3
Charged sewer department expense	447	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>59,799</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	47,964	6
Social Security taxes	2,533	7
PSC Remainder Assessment	164	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>50,661</b>	
<b>Balance end of year</b>	<b>57,102</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
2002 MORTGAGE REVENUE BONDS	0	1,359	0	1,359	1
<b>Subtotal</b>	<b>0</b>	<b>1,359</b>	<b>0</b>	<b>1,359</b>	
<b>Advances from Municipality (223)</b>					
2002 G.O. NOTE	0	0	(145)	145	2
JUNE 1995 STFL	3,384	890	4,274	0	3
DECEMBER 1995 STFL	968	255	1,223	0	4
JANUARY 2001 STFL	8,833	1,806	10,639	0	5
2002 GENERAL OBLIGATION BONDS		518	0	518	6
<b>Subtotal</b>	<b>13,185</b>	<b>3,469</b>	<b>15,991</b>	<b>663</b>	
<b>Other long-Term Debt (224)</b>					
ALLIANT ENERGY LOAN	0	734	734	0	7
<b>Subtotal</b>	<b>0</b>	<b>734</b>	<b>734</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
2001 TEMP G.O. NOTE DATED 10-1-2001	4,062	14,929	18,991	0	8
2002 TEMP G.O. NOTE		10,125	10,125	0	9
<b>Subtotal</b>	<b>4,062</b>	<b>25,054</b>	<b>29,116</b>	<b>0</b>	
<b>Total</b>	<b>17,247</b>	<b>30,616</b>	<b>45,841</b>	<b>2,022</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	546,990	0	0	0	0	<b>546,990</b>	1
<b>Add credits during year:</b>							
For Services	34,501					<b>34,501</b>	2
For Mains	124,250					<b>124,250</b>	3
<b>Other (specify):</b>							
HYDRANTS	20,800					<b>20,800</b>	4
WATER TOWER	31,250					<b>31,250</b>	5
<b>Deduct charges (specify):</b>							
NONE	0					<b>0</b>	6
<b>Balance End of Year</b>	<b>757,791</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>757,791</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	94,916					<b>94,916</b>	7



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
WATER MAIN PROJECT CONSTRUCTION ACCOUNT	99,530	3
<b>Total (Acct. 125):</b>	<b>99,530</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	18,132	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>18,132</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
DUE FROM STATE FOR WATER MAIN PROJECT	19,123	11
<b>Total (Acct. 143):</b>	<b>19,123</b>	
<b>Receivables from Municipality (145):</b>		
2002 EXPENSES PAID FOR REGIONAL PLANT FUND	44,278	12
<b>Total (Acct. 145):</b>	<b>44,278</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
LOSS ON RETIREMENT OF TWO WATER TOWERS	60,000	14
<b>Total (Acct. 182):</b>	<b>60,000</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Payables to Municipality (233):</b>		
2002 WAGES AND VOUCHERS UNPAID AT YEAR END TO VILLAGE	6,894	16
<b>Total (Acct. 233):</b>	<b>6,894</b>	
<b>Other Deferred Credits (253):</b>		
NONE		17
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	3,083,097	0	0	0	<b>3,083,097</b>	<b>1</b>
Materials and Supplies	8,066	0	0	0	<b>8,066</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	242,360	0	0	0	<b>242,360</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	652,390	0	0	0	<b>652,390</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>2,196,413</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,196,413</b>	
Net Operating Income	88,131	0	0	0	<b>88,131</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.01%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.01%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	866,406	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	640,984	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,507,390</b>	
<b>Net Income</b>		
Net Income	73,033	5
<b>Percent Return on Proprietary Capital</b>	<b>4.84%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

the utility has completed the water tower project. As part of the project, the State of Wisconsin was to contribute \$125,000 towards the project cost so that water could be extended to their correctional facility outside the village limits. As 75% of the tower was paid for by TID funds, 75% of the contribution also went their. That is why a \$31,250 contribution for the water tower was recorded in a/c 271. The 75% TID share was recorded in a/c 200 last year.

The utility is also in the process of extending a water main to the facility. Costs that were not reimbursed by the facility and paid by the utility are recorded in a/c 143, accounts receivable. The State is paying the cost of the construction contract for the project and will be recorded in 2003 when the main is accepted by the utility.

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**4. Estimated changes in revenues due to rate changes.**

The utility put into effect new rates for 2002. General service rates to increase 57% and public fire protection 104%.

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**5. Obligations incurred or assumed, excluding commercial paper.**

The utility had \$500,000 in temporary financing at 1-1-02. They incurred an additional \$400,000 during the year for water main projects (not the state project). In December these two loans were paid off and a Department of Agriculture mortgage revenue bond was borrowed for \$825,000. In addition, the utility refinanced their existing state trust fund loans to the 2002 G.O. Refunding Bonds. This was also done in December. An additional \$75,000 issue was also borrowed to cover a small water main project to be done in 2003.

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**6. Formal proceedings with the Public Service Commission.**

## IMPORTANT CHANGES DURING THE YEAR

### Report changes of any of the following types:

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#### 7. Any additional matters.

##### ACCOUNTANTS COMPILATION REPORT

I HAVE COMPILED THE VARIOUS SCHEDULES INCLUDED IN THE 2002 MUNICIPAL UTILITY ANNUAL REPORT OF THE VILLAGE OF CAMBRIDGE WATER UTILITY AS OF DECEMBER 31, 2002 AND FOR THE YEAR THEN ENDED, IN ACCORDANCE WITH STANDARDS ESTABLISHED BY THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS.

A COMPILATION IS LIMITED TO PRESENTING IN THE FORM PRESCRIBED BY THE PUBLIC SERVICE COMMISSION OF WISCONSIN INFORMATION THAT IS THE REPRESENTATION OF MANAGEMENT. I HAVE NOT AUDITED OR REVIEWED THE VARIOUS SCHEDULES INCLUDED IN THE 2002 MUNICIPAL UTILITY ANNUAL REPORT AND, ACCORDINGLY, DO NOT EXPRESS AN OPINION OR ANY OTHER FORM OF ASSURANCE ON THEM.

THE SCHEDULES INCLUDED IN THE 2002 MUNICIPAL UTILITY ANNUAL REPORT ARE PRESENTED IN ACCORDANCE WITH THE REQUIREMENTS OF THE PUBLIC SERVICE COMMISSION OF WISCONSIN, WHICH DIFFER FROM GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. ACCORDINGLY, THE SCHEDULES INCLUDED IN THE 2002 MUNICIPAL UTILITY ANNUAL REPORT ARE NOT DESIGNED FOR THOSE WHO ARE NOT INFORMED ABOUT SUCH DIFFERENCES.

MARCH 26, 2003

JAMES R FRECHETTE, CPA

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement Account Details (Page F-02)

a/c 435 MISC DEBITS TO SURPLUS

THE VILLAGE BOARD OF CAMBRIDGE APPROVED A RESOLUTION WHICH REDUCED THE PUBLIC FIRE PROTECTION CHARGES TO \$67,000 FOR 2002, \$77,000 FOR 2003, \$87,000 FOR 2004, AND ACTUAL FOR 2005 AND AFTER. THE CALCULATED REVENUE FOR 2002 WAS A BASE CHARGE OF \$95,300 PLUS AVERAGE OF 2 ADDITIONAL HYDRANTS AT \$850 EACH FOR A TOTAL OF \$97,000. THE DIFFERENCE BETWEEN CALCULATED AMOUNT OF \$97,000 AND ACTUAL PAID OF \$67,000 WAS \$30,000.

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### Balance Sheet (Page F-05)

a/c 131 Cash

Cash balance is higher at 12-31-02 due to the water rate increase for 2002 and the amount of interfunds from the village is lower.

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### Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110) (Page F-07)

Cost of Removal includes cost to take down old water tower that was retired and not in service.

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### Materials and Supplies (Page F-10)

A/C 150 MATERIAL AND SUPPLIES

THE STATE OF WISCONSIN CONTRACTED FOR A WATER LINE EXTENSION TO THE DEPARTMENT OF CORRECTIONS PROPERTY OUTSIDE THE VILLAGE. AS PART OF THEIR CONTRACT, THEY WERE TO INSTALL A CERTAIN NUMBER OF HYDRANTS. WHEN THE CONTRACT WAS APPROVED AND STARTED, NOT AS MANY HYDRANTS WERE REQUIRED AND THE STATE TURNED OVER THE EXCESS HYDRANTS TO THE WATER UTILITY. A TOTAL VALUE OF \$9,552 OF HYDRANTS ARE INCLUDED IN THE TOTAL OF \$12,841.

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### Interest Accrued (Acct. 237) (Page F-16)

THE NEGATIVE BALANCE IN 2002 G.O. NOTES IS FOR NOTE DATED 12-15-02. DATE OF CLOSING AS 12-30-02. AS CLOSING WAS 13 DAYS AFTER THE DATE OF NOTE, THE UTILITY RECEIVED ACCRUED INTEREST OF \$145. SO NOTHING WAS PAID BUT STILL HAVE ACCRUED AMOUNT OF \$145 AT YEAR END. THERE IS NO EXPENSE BECAUSE ACCRUED INTEREST COVERED EXPENSE PERIOD OF 12-15 THRU END OF YEAR.

In addition, a/c 231 debt was paid off as of 12-31-02.

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### Contributions in Aid of Construction (Account 271) (Page F-17)

The increases for 2002 include (1) a contribution from the State of Wisconsin Thompson Correctional Facility for the water tower constructed in the previous year. The amount was \$31,250.

The balance of contributions \$170,750 was from developer paid additions for Summer Prairie and \$8,800 for water hydrants contributed from the State for the water main project to the correctional facility.

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-18)

#### a/c 182 Extraordinary Property Losses

Per water rate increase docket 920-WR-101, a loss of \$70,000 on retirement of two water towers was calculated. \$10,000 was amortized in 2002 leaving a balance of \$60,000. This will be amortized thru 2008 at \$10,000 per year per PSC guidelines in the water rate increase.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

10/29/03 response:  
Elaine,

The Village of Cambridge forwarded your letter to me for a response. There were 2 items in the letter.

#1. The water loss was 32% in 2002. That is actually down from 55% in 2001. In a discussion with the water operator, the percentage should be much lower in 2003 as a result of replacing water mains and fixing others. I would expect the loss to be under 25% in 2003.

#2. The other local tax rate is for the Oakland Sanitary District which levies an amount each year. This will be noted in future years.

If you have any further questions, please let me know.

James R Frechette  
Certified Public Accountant  
October 16, 2003

Ms. April Little, Administrator/Clerk/Treasurer  
Cambridge Municipal Water Utility  
P.O. Box 99  
Cambridge, WI 53523-0099

2002 Analytical Review DWCCA-0920-ELE

Dear Ms. Little:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On Page W-10, the utility is reporting a 32% water loss. What is the year-to-date water loss? If it is still high, what other steps is the utility taking to reduce water loss?
2. On Page W-7, an other - local tax rate is reported for Jefferson County. Please provide an explanation and follow this procedure in the future.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768.

Please respond within 30 days of this letter. We prefer that you respond by

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## FINANCIAL SECTION FOOTNOTES

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e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Cons

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	311,909	1
<b>Total Sales of Water</b>	<b>311,909</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	579	2
Other Water Revenues (474)	899	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>1,478</b>	
<b>Total Operating Revenues</b>	<b>313,387</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	59,279	5
General Operating Expenses (680-690)	33,855	6
<b>Total Operation and Maintenance Expenses</b>	<b>93,134</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	62,770	7
Amortization Expense (404)	10,000	8
Taxes (408)	59,352	9
<b>Total Other Operating Expenses</b>	<b>132,122</b>	
<b>Total Operating Expenses</b>	<b>225,256</b>	
<b>NET OPERATING INCOME</b>	<b>88,131</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	493	23,565	135,476	4
Commercial	92	6,540	32,674	5
Industrial	5	11,736	33,330	6
<b>Total Metered Sales to General Customers (461)</b>	<b>590</b>	<b>41,841</b>	<b>201,480</b>	
Private Fire Protection Service (462)	6		2,280	7
Public Fire Protection Service (463)	1		97,000	8
Other Sales to Public Authorities (464)	9	2,513	11,149	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>606</b>	<b>44,354</b>	<b>311,909</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	97,000	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>97,000</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	579	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>579</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	859	7
<b>Other (specify):</b>		
RECONNECTION CHARGES	40	8
<b>Total Other Water Revenues (474)</b>	<b>899</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	20,149	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	9,826	3
Chemicals (630)	7,351	4
Supplies and Expenses (640)	7,418	5
Repairs of Water Plant (650)	13,546	6
Transportation Expenses (660)	989	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>59,279</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	18,160	8
Office Supplies and Expenses (681)	5,281	9
Outside Services Employed (682)	3,263	10
Insurance Expense (684)	2,910	11
Employees Pensions and Benefits (686)	3,262	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	979	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>33,855</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>93,134</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		57,102	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		447	<b>2</b>
<b>Net property tax equivalent</b>		<b>56,655</b>	
Social Security		2,533	<b>3</b>
PSC Remainder Assessment		164	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>59,352</b>	



**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane	Jefferson			1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.206161	0.208224			3
County tax rate	mills		3.040970	5.071908			4
Local tax rate	mills		6.363590	6.427260			5
School tax rate	mills		14.433241	14.577639			6
Voc. school tax rate	mills		1.440808	1.455222			7
Other tax rate - Local	mills		0.000000	0.502402			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>25.484770</b>	<b>28.242655</b>			10
Less: state credit	mills		1.862496	2.124541			11
<b>Net tax rate</b>	mills		<b>23.622274</b>	<b>26.118114</b>			12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.363590</b>	<b>6.427260</b>			14
<b>Combined School Tax Rate</b>	mills		<b>15.874049</b>	<b>16.032861</b>			15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.502402</b>			16
<b>Total Local &amp; School Tax</b>	mills		<b>22.237639</b>	<b>22.962523</b>			17
<b>Total Tax Rate</b>	mills		<b>25.484770</b>	<b>28.242655</b>			18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.872585</b>	<b>0.813044</b>			19
<b>Total tax net of state credit</b>	mills		<b>23.622274</b>	<b>26.118114</b>			20
<b>Net Local and School Tax Rate</b>	mills		<b>20.612452</b>	<b>21.235178</b>			21
Utility Plant, Jan. 1	\$	<b>2,847,474</b>	2,604,670	242,804			22
Materials & Supplies	\$	<b>3,290</b>	3,290	0			23
<b>Subtotal</b>	\$	<b>2,850,764</b>	<b>2,607,960</b>	<b>242,804</b>			24
Less: Plant Outside Limits	\$	<b>0</b>	0	0			25
<b>Taxable Assets</b>	\$	<b>2,850,764</b>	<b>2,607,960</b>	<b>242,804</b>			26
Assessment Ratio	dec.		0.970115	0.960506			27
<b>Assessed Value</b>	\$	<b>2,763,236</b>	<b>2,530,021</b>	<b>233,215</b>			28
<b>Net Local &amp; School Rate</b>	mills		<b>20.612452</b>	<b>21.235178</b>			29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>57,102</b>	<b>52,150</b>	<b>4,952</b>			30
Tax Equivalent per 1994 PSC Report	\$	27,404					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>57,102</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	15,033		4
Structures and Improvements (311)	19,793		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	96,066		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>130,892</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	34,297		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,749		20
<b>Total Pumping Plant</b>	<b>37,046</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	6,941		21
Structures and Improvements (331)	105,253		22
Water Treatment Equipment (332)	81,046		23
<b>Total Water Treatment Plant</b>	<b>193,240</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	312		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			15,033	4
Structures and Improvements (311)			19,793	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			96,066	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>130,892</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			34,297	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,749	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>37,046</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			6,941	21
Structures and Improvements (331)			105,253	22
Water Treatment Equipment (332)			81,046	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>193,240</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			312	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	725,448	557	<b>26</b>
Transmission and Distribution Mains (343)	1,274,721	389,324	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	291,051	85,706	<b>29</b>
Meters (346)	44,662	3,368	<b>30</b>
Hydrants (348)	120,253	23,081	<b>31</b>
Other Transmission and Distribution Plant (349)	30		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>2,456,477</b>	<b>502,036</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		<b>33</b>
Structures and Improvements (371)	0		<b>34</b>
Office Furniture and Equipment (372)	2,668		<b>35</b>
Computer Equipment (372.1)	9,008	2,920	<b>36</b>
Transportation Equipment (373)	11,196		<b>37</b>
Other General Equipment (379)	6,947		<b>38</b>
Other Tangible Property (390)	0		<b>39</b>
<b>Total General Plant</b>	<b>29,819</b>	<b>2,920</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,847,474</b>	<b>504,956</b>	
Common Utility Plant Allocated to Water Department	0		<b>40</b>
<b>Total utility plant in service</b>	<b>2,847,474</b>	<b>504,956</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			<b>726,005</b>	<b>26</b>
Transmission and Distribution Mains (343)	28,760		<b>1,635,285</b>	<b>27</b>
Fire Mains (344)			<b>0</b>	<b>28</b>
Services (345)	2,480		<b>374,277</b>	<b>29</b>
Meters (346)	720		<b>47,310</b>	<b>30</b>
Hydrants (348)	1,750		<b>141,584</b>	<b>31</b>
Other Transmission and Distribution Plant (349)			<b>30</b>	<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>33,710</b>	<b>0</b>	<b>2,924,803</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			<b>0</b>	<b>33</b>
Structures and Improvements (371)			<b>0</b>	<b>34</b>
Office Furniture and Equipment (372)			<b>2,668</b>	<b>35</b>
Computer Equipment (372.1)			<b>11,928</b>	<b>36</b>
Transportation Equipment (373)			<b>11,196</b>	<b>37</b>
Other General Equipment (379)			<b>6,947</b>	<b>38</b>
Other Tangible Property (390)			<b>0</b>	<b>39</b>
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>32,739</b>	
<b>Total utility plant in service directly assignable</b>	<b>33,710</b>	<b>0</b>	<b>3,318,720</b>	
Common Utility Plant Allocated to Water Department			<b>0</b>	<b>40</b>
<b>Total utility plant in service</b>	<b>33,710</b>	<b>0</b>	<b>3,318,720</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			5,030	5,030	1
February			4,156	4,156	2
March			5,166	5,166	3
April			5,637	5,637	4
May			5,856	5,856	5
June			6,421	6,421	6
July			8,904	8,904	7
August			8,195	8,195	8
September			6,297	6,297	9
October			5,354	5,354	10
November			3,868	3,868	11
December			4,661	4,661	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>69,545</b>	<b>69,545</b>	
Less: Water sold				44,354	13
Volume pumped but not sold				25,191	14
Volume sold as a percent of volume pumped				64%	15
Volume used for water production, water quality and system maintenance				1,998	16
Volume related to equipment/system malfunction				1,200	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				3,198	19
Volume pumped but unaccounted for				21,993	20
Percent of water lost				32%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
System still had major water leaks in 2002. Water main projects at end of 2001 and in 2002 have replaced some old main that had numerous leaks. Percent of water loss was 38% in 2001 and higher before that. Utility will continue to monitor situation.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				366	23
Date of maximum: 7/15/2002					24
Cause of maximum:					25
flush new main					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				99	26
Date of minimum: 11/22/2002					27
Total KWH used for pumping for the year				116,240	28
If water is purchased:Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WEST MADISON STREET	Well #2	350	10	432,000	Yes	<b>1</b>
SKOGEN ROAD	Well #3	377	18	576,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes		
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1



**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL #3	WELL#2		<b>1</b>
Location	WELL #3	WELL#2		<b>2</b>
Purpose	P	P		<b>3</b>
Destination	D	D		<b>4</b>
Pump Manufacturer	US MOTORS	US MOTORS		<b>5</b>
Year Installed	2000	2000		<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE		<b>7</b>
Actual Capacity (gpm)	400	300		<b>8</b>
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS		<b>9</b>
Year Installed	2000	2000		<b>10</b>
Type	ELECTRIC	ELECTRIC		<b>11</b>
Horsepower	40	40		<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	#3		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	2001		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	119		10
			11
Total capacity in gallons (actual)	400,000		12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	OTHER		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4300		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	4,318	0	3,595	0	723	1
M	D	6.000	7,643	0	0	0	7,643	2
M	D	8.000	27,420	6,095	0	0	33,515	3
M	D	10.000	785	0	0	0	785	4
M	D	12.000	6,610	0	0	0	6,610	5
<b>Total Within Municipality</b>			<b>46,776</b>	<b>6,095</b>	<b>3,595</b>	<b>0</b>	<b>49,276</b>	
<b>Total Utility</b>			<b>46,776</b>	<b>6,095</b>	<b>3,595</b>	<b>0</b>	<b>49,276</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	215	0	0	0	215		1
M	1.000	240	49	27	0	262	23	2
M	1.500	34	5	4	0	35		3
M	2.000	9	1	0	0	10		4
M	4.000	3	0	0	0	3		5
<b>Total Utility</b>		<b>501</b>	<b>55</b>	<b>31</b>	<b>0</b>	<b>525</b>	<b>23</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	572	36	18	0	590	12	1
1.000	13	1	0	0	14	0	2
1.250	1	0	0	0	1	0	3
1.500	3	0	0	0	3	0	4
2.000	7	0	0	0	7	0	5
3.000	4	0	0	0	4	0	6
4.000	1	0	0	0	1	0	7
<b>Total:</b>	<b>601</b>	<b>37</b>	<b>18</b>	<b>0</b>	<b>620</b>	<b>12</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	487	76	0	3	0	24	590	1
1.000	0	10	3	1	0	0	14	2
1.250	0	1	0	0	0	0	1	3
1.500	0	3	0	0	0	0	3	4
2.000	0	3	2	1	1	0	7	5
3.000	0	0	0	4	0	0	4	6
4.000	0	0	0	1	0	0	1	7
<b>Total:</b>	<b>487</b>	<b>93</b>	<b>5</b>	<b>10</b>	<b>1</b>	<b>24</b>	<b>620</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	100	11	7		104	2
<b>Total Fire Hydrants</b>	<b>100</b>	<b>11</b>	<b>7</b>	<b>0</b>	<b>104</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year: 98

Number of distribution system valves end of year: 184

Number of distribution valves operated during year: 93

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues & Expenses (Page W-01)

#### a/c 403 DEPRECIATION EXPENSE

DEPRECIATION RATES USED WERE IN AGREEMENT WITH RATES APPROVED WITH THE 2001 WATER RATE INCREASE.

#### A/C 404 AMORTIZATION EXPENSE

THIS REPRESENTS 2002 PORTION OF EXTRAORDINARY PROPERTY LOSSES ON RETIREMENT OF 2 WATER TOWERS PER PSC REQUIREMENTS.

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### Water Operating Revenues - Sales of Water (Page W-02)

#### A/C INDUSTRIAL SALES.

INDUSTRIAL SALES MUCH HIGHER IN 2002 DUE TO ONE CUSTOMER WHO USED THEIR OWN WELL FOR PART OF THERE PROCESSING HAD TO REPAIR THE WELL AND USED WATER FROM THE UTILITY INSTEAD FOR A FEW MONTH PERIOD. NOTE HIGHER WATER FLOW DURING A PORTION OF THE YEAR.

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### Other Operating Revenues (Water) (Page W-04)

#### A/C 463 PUBLIC FIRE PROTECTION.

The amount recorded is less than the amount approved in the rate increase effective for 2002. The village board approved a resolution that would charge \$67,000 in 2002, \$77,000 in 2003, \$87,000 in 2004, and actual from 2005 on. That was due to the over 100% increase in the public fire protection rate from 2001.

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### Water Operation & Maintenance Expenses (Page W-05)

#### a/c 640 SUPPLIES AND EXPENSES

THE UTILITY INCREASED FROM 2001 BY ABOUT \$3700. THIS WAS DUE MAINLY TO INCREASE IN WATER TESTING AND MISC SUPPLIES.

#### A/C 650 REPAIRS TO WATER PLANT.

THERE WERE LESS MAIN BREAKS AND REPAIRS AS MORE OF THE SYTEM HAS BEEN REPLACED OVER THE PAST FEW YEARS.

#### A/C 680 ADMIN SALARIES

THERE WAS A CHANGE OF PERSONNEL IN 2002 AND THE TEMPORARY SALARIES WERE HIGHER THAN THE REGULAR WORKERS. THERE WERE ALSO TIMES IN WHICH THERE WERE MULTIPLE EMPLOYEES.

#### A/C 681 OFFICE SUPPLIES

THERE WAS ABOUT \$2700 MORE IN 2002 THAN 2001. THAT WAS DUE MAINLY TO MISC SUPPLIES AND CHARGES. NOTHING MAJOR.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Mains (Page W-15)

WATER MAIN ADDITIONS IN 2002 INCLUDED TWO ITEMS. ONE WAS 2500 FEET OF 8" P  
INSTALLED BY DEVELOPER AND PAID FOR BY DEVELOPER OF SUMMER PRAIRIE. THE  
OTHER WAS UTILITY PAID REPLACEMENT OF 3595 FEET OF 4" MAIN WITH 8" MAIN.  
THIS WAS FINANCED FROM LOAN PROCEEDS, WHICH EVENTUALLY WAS \$825,000 MRB'S.  
NO PART WAS ASSESSED TO PROPERTY OWNERS.

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### Water Services (Page W-16)

ADDITIONS FOR 2002 INCLUDED TWO ITEMS. ONE WAS A DEVELOPER PAID ADDITION FOR  
SUMMER PRAIRIE. THIS ADDED 23 1" NEW SERVICES WITH NO RETIREMENTS. THE OTHER  
WAS A UTILITY FINANCED PROJECT IN WHICH THERE WERE 31 SERVICES REPLACED AND  
1 NEW SERVICE ADDED. THIS PROJECT WAS PAID FOR FROM LOAN PROCEEDS AND NO  
PART WAS ASSESSED.

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